

**UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK**

IN RE CUSTOMS AND TAX ADMINISTRATION OF  
THE KINGDOM OF DENMARK  
(SKATTEFORVALTNINGEN) TAX REFUND SCHEME  
LITIGATION

This document relates to case nos.: 19-cv-01785; 19-cv-01867; 19-cv-01893; 19-cv-01781; 19-cv-01783; 19-cv-01895; 19-cv-01904; 19-cv-01869; 19-cv-01922; 19-cv-01870; 19-cv-01791; 19-cv-01792; 19-cv-01926; 19-cv-01868; 19-cv-01929; 19-cv-01806; 19-cv-01906; 19-cv-01808; 18-cv-04833; 19-cv-01898; 19-cv-01898; 19-cv-01812; 19-cv-01896; 19-cv-01815; 19-cv-01924; 19-cv-10713; 19-cv-01866; 19-cv-01794; 19-cv-01865; 19-cv-01798; 19-cv-01800; 19-cv-01788; 19-cv-01928; 19-cv-01803; 19-cv-01801; 19-cv-01894; 19-cv-01810; 19-cv-01809; 19-cv-01871; 19-cv-01813; 19-cv-01930; 19-cv-01818; 19-cv-01931; 19-cv-01918; 19-cv-01873

MASTER DOCKET

18-md-02865 (LAK)

**DECLARATION OF ANDREW S. DULBERG**

I, Andrew S. Dulberg, an attorney duly admitted to practice law before this Court, hereby declare under penalty of perjury:

1. I am a partner at Wilmer Cutler Pickering Hale and Dorr LLP, counsel for Defendants Avani Management LLC Roth 401K Plan, Batavia Capital Pension Plan, Calypso Investments Pension Plan, Cavus Systems LLC Roth 401(K) Plan, Hadron Industries LLC Roth 401(K) Plan, Jocelyn Markowitz, Richard Markowitz, RJM Capital Pension Plan, and Routt Capital Pension Plan. I am fully familiar with the matters set forth in this declaration

2. I submit this declaration in support of Defendants' Motion for Further Questioning of Christian Ekstrand.

3. Attached hereto as Exhibit 1 is a true and correct copy of PX-1314, Plaintiff's Summary of Dividend Withholding Tax Refund Claims and Payments.

4. Attached hereto as Exhibit 2 is a true and correct copy of DX-6005, a Google translation of the Rigsrevisionen website.

5. Attached hereto as Exhibit 3 is a true and correct copy of DX5488, a certified translation of the State Auditor's February 24, 2016 statement.

6. Attached hereto as Exhibit 4 is a true and correct copy of DX5483-T, a certified translation of a February 2016 e-mail thread.

7. Attached hereto as Exhibit 5 is a true and correct copy of DX5974, a certified translation of a January 2016 e-mail thread.

8. Attached hereto as Exhibit 6 is a true and correct copy of DX5626-T, an excerpt from the Attorney Investigation into the Circumstances Regarding SKAT's Payment of Dividend Tax Refunds (the "Bech Bruun report").

9. Attached hereto as Exhibit 7 is a true and correct copy of DX5986, Notes from Lars Nording.

10. Attached hereto as Exhibit 8 is a true and correct copy of DX5466-T, Note authored by C. Ekstrand and J. Christiansen re Operation Reclaim - comments on dividend tax refunds on A.P. Moller-Maersk shares (with translation).

11. Attached hereto as Exhibit 9 is a true and correct copy of SKAT\_MDL\_001\_0075162\_T, a page from the Bech Bruun report.

I, Andrew S. Dulberg, declare under penalty of perjury that the foregoing is true and correct.

Dated: New York, New York  
January 11, 2025

/s/ Andrew S. Dulberg

Andrew S. Dulberg

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